Nova Scotia

PUBLIC TRUSTEE

ANNUAL REPORT

FOR

FISCAL YEAR ENDING MARCH 31, 2004

NOVA SCOTIA
Public Trustee

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In Reply Please Quote Our File Number:

August 25, 2004

The Honourable Michael G. Baker, Q.C.
Minister of Justice
Province of Nova Scotia
5151 Terminal Road, 4th Floor
Halifax, NS B3J 1A1

Dear Mr. Baker:

Pursuant to Section 47 of the *Public Trustee Act* I submit this Annual Report for the fiscal period ending March 31, 2004.

The Financial Statements and Auditor's Report for this fiscal period have been incorporated into and form part of the report.

Respectfully submitted,

M. Estelle Theriault, Q.C.
Public Trustee

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PUBLIC TRUSTEE PROGRAM OF NOVA SCOTIA

SCOPE OF PROGRAM

The Office of Public Trustee is established under the *Public Trustee Act* and functions in reference to that Act and other Statutes wherein specific roles are prescribed for the Public Trustee, e.g. *Hospitals Act*, *Patient's Abandoned Property Act*, *Adult Protection Act*, *Guardianship Act*, *Probate Act*, *Presumption of Death Act*, etc.

The Public Trustee:

(1) manages estates of living persons who need services of a trustee, guardian, attorney or other fiduciary not readily available in the private sector to such living persons;

(2) administers estates of deceased persons and has standing to apply for grant of administration or administration with will annexed in any case where no grant of probate or administration has been issued;

(3) may consent to medical or surgical treatment of a mentally incompetent hospital patient when consent cannot be obtained from the patient's guardian, spouse or next-of-kin;

(4) acts as guardian *ad litem* or representative in litigation for minor, incompetent, deceased, missing or unascertained litigants in respect to whom a court makes representation orders.

STATUS OF PUBLIC TRUSTEE

(1) The Public Trustee is a corporation sole under that name with perpetual succession and an official seal and, as such, the Public Trustee may sue and be sued in that name.

(2) The Public Trustee has the powers and duties given to or imposed upon it by statute and such further powers and duties as the Governor in Council may prescribe.

(3) The person appointed to be Public Trustee has the status of a Deputy Head.

(4) Where the Governor in Council, a Minister of the Government or a Court is empowered to appoint a guardian, custodian, trustee, executor or administrator, the Public

Trustee, if it consents to act, may be so appointed.

(5) For administration purposes, the Public Trustee reports to the Minister of Justice.

GENERAL OBSERVATIONS

I have the pleasure to submit for your consideration the Annual Report of the Public Trustee for the Province of Nova Scotia for the fiscal year ending March 31, 2004.

The Public Trustee Office has now marked its thirtieth (30th) year of providing trust/estate services to the citizens of Nova Scotia.

The responsibilities and mandate of the Public Trustee have increased over the years. Numerous pieces of legislation passed by the Government of Nova Scotia have empowered the Public Trustee to provide assistance to Nova Scotians. Some of the legislation which deals with the Public Trustee are as follows: - the *Probate Act*, the *Incompetent Persons Act*, the *Guardianship Act*, the *Presumption of Death Act*, the *Hospitals Act*, the *Adult Protection Act* and the *Survival of Actions Act* to name some of the more pertinent pieces. A review of Schedule "A" to this report notes the number of active cases in the Public Trustee Office under some of this legislation (536 cases).

In addition to these ongoing files, during the past fiscal year the Public Trustee has provided medical consent for twenty (20) patients in hospitals throughout this province who were unable to give consent for treatment and had no guardian or family member able or willing to give consent.

The Public Trustee also in the past fiscal year reviewed and provided a renunciation in fifty-two (52) deceased estates in accordance with the *Probate Act*.

The office also acts as a resource for information about guardianship, trust administration and deceased estates. We are contacted daily by the general public, health care workers, social workers and the legal profession. From these hundreds of calls, 246 inquiry files were opened.

All the services of the Public Trustee are rendered by twelve employees from one office situate in Halifax. This staff complement has not increased for over ten years.

The staff resources are stretched to the breaking point and a review will have to be undertaken to determine how the Public Trustee is to meet what is expected to be an ever increasing demand for its services as Nova Scotia's population continues to age.

Commencing in January, 2005 the Province of Nova Scotia will be assuming the nursing/health care portion of the monthly costs of care at homes for special care in Nova Scotia. As a result the assets of the residents in these nursing homes will be preserved. This will result in the Public Trustee retaining the financial management of the estates of its clients in nursing homes much longer. This will increase dramatically the number of adult living files under the Public Trustee's care. Additional staff will be required to meet this increased workload.

Even though the staff numbers have not increased the money the staff is managing continues to increase. On March 31, 1993 the assets under the Public Trustee's management were $11,863,770.00. On March 31, 2004 the assets totalled $26,369,780.00 This is an increase of approximately 122% over eleven years. The funds under its management increased approximately 8% from the fiscal year 2003 to the current fiscal year (see Financial Statements attached).

The Public Trustee continues to meet and exceed its revenue targets. The Public Trustee earns revenue from the performance of its duties as trustee/guardian of living estates and as administrator of deceased estates. The revenue earned from these services in this fiscal year is $547,675.00. We exceeded our projected revenue target of $500,000.00. This revenue is applied toward the costs of operating the Public Trustee program.

The Public Trustee also earned revenue and income in its Special Reserve Fund in the amount of $66,356.00. This revenue is credited to the general revenue of the province.

Totalling the fees the Public Trustee earned from its trustee/guardian/administrator services and the income earned from its Special Reserve Fund the total income earned by the Public Trustee equalled $614,031.00.

Public expenditures for the general operating costs of the Public Trustee program including rent are funded by allocations from one of the global appropriations voted to the Department of Justice. Funding projected and actually allocated to the Public Trustee program for the fiscal period ended March 31, 2004 was as follows:

FISCAL PERIOD	FORECAST	ACTUAL
ended March 31, 2004	$854,000.00	$839,248.00

Taking into account the total revenue earned from all sources by the Public Trustee the cost of running this valuable service was $225,217.00.

LAWS AND AMENDMENTS SIGNIFICANT TO THE PUBLIC TRUSTEE PROGRAM

HOSPITALS ACT

Section 59 and related sections of the *Hospitals Act* proclaimed in force April 1, 1979 created a mechanism whereby the Public Trustee, being notified by a hospital to do so, may "assume management" of the estate of a patient who has no guardian and is unable to administer his own estate. Hospital officials and community care officials had been leading proponents of that mechanism. They implemented it immediately. It became and continues to be the source of many of the Public Trustee's growing caseload of adults' estates (living). Of the 63 new adults' estates (living) files opened in the fiscal year ending March 31, 2004, 22 or 35% originated from Section 59 referrals. Many of the individuals referred to the Public Trustee require the services of a full time guardian under the *Incompetent Persons Act*. In such cases the Public Trustee on its own initiative may apply for this appointment.

On some occasions, the referrals from the hospitals do not become permanent files in the Public Trustee Office. However, the Public Trustee, through its investigative powers does assist the hospitals and the Department of Health to ascertain the extent of the patients' assets and incomes. This is crucially important if the patient requires placement in a nursing care facility.

ADULT PROTECTION ACT

Enacted and in force in 1985 this statute contains special references to the Public Trustee being notified by the Minister of Community Services, or designate, S.13, or by the Family Court S.9(4), to intervene in the estate of one who is thought to be (or adjudged by the Court to be) "an adult in need of protection". The effect of S.13 is similar to the effect of S.59 of the *Hospitals Act* in that it authorizes and empowers the Public Trustee to assume immediate management of the estate of a living adult. Section 9(4) merely identifies a case in which the Public Trustee might invoke its standing (*Public Trustee Act*, S.5) to seek an *Incompetent Persons Act* Guardianship Order in respect to the estate of one who has been adjudged to be an adult in need of protection.

In the current fiscal year the Public Trustee received 30 referrals from Adult Protection up from 23 referrals in the previous fiscal year. The Public Trustee's intervention in these cases ensures that the financial assets of the individuals receiving the assistance of the Adult Protection Services are protected and will be available for the needs of the client.

POWERS OF ATTORNEY ACT

Enacted in 1988 to validate "enduring Powers of Attorney" the *Powers of Attorney Act*, c.352, R.S.N.S. 1989 contains references to the Public Trustee. Section 4 provides that the attorney and not the Public Trustee shall administer a patient's estate pursuant to S.59 of the *Hospitals Act* if the instrument of enduring power of attorney "includes a provision expressly excluding the operation of subsection (2) of Section 59 and the attorney wishes to act".

Subsection (2) of s. 5 provides that an attorney shall, when the Court so orders, submit his accounts to the Public Trustee for approval.

Subsection (3) of s. 5 provides that an attorney may apply to the Court for an Order substituting another person as attorney upon giving notice of the application to the Public Trustee.

Subsection (4) of s .5 provides that if an attorney voluntarily submits his accounts to the Public Trustee the Public Trustee "shall consider the accounts when submitted".

The courts have not utilized Sections 5(2) and (4) during the past fiscal year. Nevertheless, the Public Trustee does receive many calls from the public seeking general information about Enduring Powers of Attorney. Many of these calls deal with the questions of accountability and the concerns individuals have on the manner the attorney is managing the trust funds.

It is recommended that the *Powers of Attorney Act* be reviewed and amended to provide better protection for the person naming an attorney. Any new legislation should also deal with the recognition of documents executed in other jurisdictions. If the Province decides to review the legislation the Public Trustee with its expertise in the area could serve as a valuable resource in this law reform effort.

COMPENSATION FOR VICTIMS OF CRIME ACT

The Criminal Injuries Compensation Board as constituted in 1981 under the *Compensation for Victims of Crime Act*, when making an award payable to a minor or to an adult who "is of unsound mind or in the opinion of the Board is incapable of managing his own affairs" may order that the award be paid to the Public Trustee in trust for the victim; S.31(3).

The *Compensation for Victims of Crime Act* and the *Victims' Rights and Services Act* were

amended in the 1992 session of the Nova Scotia legislature. As a result of these amendments there has been a significant change in the process in which compensation awards are to be paid. The Criminal Injuries Compensation Board has been disbanded.

In the 1981 legislation the awards entrusted to the Public Trustee's office were monetary awards for pain and suffering. Under the new legislation the monetary awards for pain and suffering have been replaced with awards for counselling services.

The new legislation does allow other types of lump sum awards and there is the provision that these awards may be paid to the Public Trustee to be administered for the benefit of the person. During the past fiscal year no such referrals have been made. The Public Trustee continues to administer a number of trusts referred to it under the previous legislation. As each child reaches the age of majority the trust funds are surrendered to the child.

VOLUME AND PROGRESS OF CASELOAD

The number of files opened and the number of files closed during the fiscal year changed insignificantly over the previous fiscal year, the only significant change being an increase in the number of living estates opened (see Schedules, "A", "B", "C" and "D"). It is projected that with the change in the provincial funding provided in nursing homes that the Public Trustee's Office will have a significant increase in the number of clients being referred to our office for management and fewer of these files will be closed as the personal financial resources of these clients will be preserved. As a result this area of trust management will place an immediate demand for additional staff at the Public Trustee Office.

The file numbers do not tell the entire story. It has been found that the files being referred to the Public Trustee are the more complex and difficult accounts. This is putting strain on the staff.

The Public Trustee has had 246 "inquiry" referrals. The Public Trustee provides information and guidance to the public and lawyers with cases which potentially could come to the Public Trustee for action. This provision of information is one of the important mandates of the Public Trustee Office. This service does not generate any fees for the office although it does entail significant time commitment.

Each living estate continues under administration until the principal is no longer under legal disability, dies or until his/her capital and income are exhausted. A living estate presents all of the problems related to ascertainment, realization and distribution of property likely to arise in the course of administering a deceased's estate plus a multitude of problems related to the lifetime needs of the client. The living estates caseload represents an extremely heavy demand upon resources.

REVENUE

See Schedules "E" and "E1".

The fees earned by the Public Trustee for managing adults living and infants trusts are based on a scale suggested by the Supreme Court. Fees awarded by the Probate Court in deceased estates are based on a percentage of the estate assets. There has been a continued increase in fees earned over the years. There has been a 10% increase in fees earned in the past year. These fees help finance the operational costs of the Public Trustee program. This increase in revenue can be largely attributed to the efforts of the staff. There have been no increases in staff numbers over this period.

Efforts are being taken by the Public Trustee and its staff to work as efficiently as possible in the hope that it will be able to undertake and administer the estates which require our assistance and still reduce the costs of the program to the Province of Nova Scotia.

GUARDIANSHIP OF PERSONS

CONSENT TO MEDICAL/SURGICAL TREATMENT

Since proclamation in 1979 of s. 54(2) and s. 60(2) of the *Hospitals Act* the Public Trustee has been eligible, *ex officio*, to consent to treatment of a mentally incapacitated hospital patient who has no guardian, spouse or next-of-kin available and willing to consent.

No resources have been allocated to assist the Public Trustee specifically in that function. It would be beneficial to have resources to obtain independent medical opinions in some of the matters referred to the Public Trustee for consent to treatment. Applications for consent tend to be presented urgently and on short notice. The Public Trustee refuses to consider any application for consent before the applicant has exhausted all reasonable efforts to locate and obtain the consent of another who is eligible to consent on behalf of the patient. The number of medical consents sought from the Public Trustee was 20.

It is also important to note that the Public Trustee only has power to give consent to treat a patient while in a hospital. It has no power to consent to treat incompetent people who are out in the community. The Province of Nova Scotia does not have an Official Guardian. I have received numerous calls from the public and social workers concerning the void that does exist in the provincial system. I believe this is an area that the Province of Nova Scotia should review. The implementation of a properly funded Official Guardian Office is highly recommended. The need for this program will continue to grow as the population of Nova Scotia grows older and the impact of the baby boomer population will be felt in the not too distant future.

REPRESENTATIVE LITIGATION

The Public Trustee is eligible for appointment to act as guardian *ad litem* or representative in litigation of mentally incompetent adults, minors, missing persons, unascertained persons and estates of deceased persons and any other interest entitled to sue or be represented in a proceeding. When acting pursuant to an *Incompetent Persons Act* Guardianship Order the Public Trustee is *ipso facto*, unless the court otherwise orders, guardian *ad litem* of the incompetent. Further, to accommodate the Bar and the Court, the Public Trustee occasionally consents to act, if appointed by the Court to act, as guardian *ad litem* or representative of a person or deceased person or interest that is not otherwise on the Public Trustee's caseload (see Schedules "H" and "H1"). No resources have been allocated to the Public Trustee specifically for that function. No fees are awarded to the Public Trustee by the courts if this appointment is undertaken. This type of appointment is normally a major time commitment on behalf of the Public Trustee.

RENUNCIATION

In certain fact situations, more particularly defined in Sections 15, 23 and 24 of the *Public Trustee Act* and in Section 32 of the *Probate Act*, the Public Trustee "is entitled to apply for and to receive a grant of letters of administration or letters of administration with will annexed of the estate" of a deceased person "in priority to all other persons". The Public Trustee will on occasion renounce its priority if it feels that the administration of the estate can be properly conducted by the party seeking administration. By virtue of s. 36 of the *Public Trustee Act* the Public Trustee is empowered in a case where "the Public Trustee is entitled to take out letters of administration 'to' authorize and appoint administration" and "the Court of Probate shall upon the application of a person so authorized and appointed by the Public Trustee as aforesaid grant to such applicant letters of administration". Customarily the Public Trustee declines to function pursuant to s. 36 of the *Public Trustee Act* and prefers to leave the determination to the Court of Probate. Fifty-two (52) renunciations were given by the Public Trustee in the fiscal year ending March 31, 2004 (see Schedule "G"). Before the Public Trustee does renounce its right to administer an estate considerable time is spent reviewing the facts of each estate to ensure the beneficiaries, heirs and creditors would be properly protected and served if someone other than the Public Trustee is appointed to administer the estate.

The introduction of the new *Probate Act* in 2001 allowed heirs-at-law outside of Nova Scotia to administer intestate estates in Nova Scotia. The Public Trustee does have priority over the heirs outside of Nova Scotia. As a result there have been more than twice the number of renunciations given in the fiscal year ending March 31, 2004 (52) compared to the fiscal year ending March 31, 2001 (25). Each of these renunciation files has brought increased work to the Public Trustee Office.

AUDITOR'S REPORT

To the Members of the Legislative Assembly; and
To the Minister of Justice

I have audited the balance sheet of the Public Trustee Trust Funds as at March 31, 2004 and the statement of continuity of assets for the year then ended. These financial statements are the responsibility of the Public Trustee. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many trust funds, it is not possible to verify by audit procedure that all the assets of any given trust or income earned on trust assets came under the administration of or were recorded by the Public Trustee. Accordingly, my verification of trust assets was limited to those recorded in the records.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to verify the completeness of assets of the trust funds, these financial statements present fairly, in all material respects, the financial position of the Public Trustee Trust Funds as at March 31, 2004 and the continuity of assets for the year then ended in accordance with Canadian generally accepted accounting principles.

E.R. Salmon

E.R. Salmon, FCA
Auditor General

Halifax, Nova Scotia
May 26, 2004

PROVINCE OF NOVA SCOTIA
PUBLIC TRUSTEE TRUST FUNDS
BALANCE SHEET
AS AT MARCH 31, 2004

ASSETS

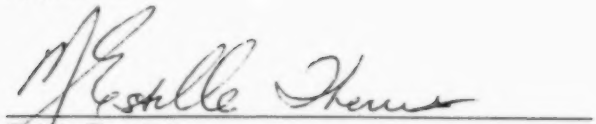
	2004	2003
Estates and Trusts		
Cash	$ 1,925,772	$ 330,791
Securities, real estate and other assets (Note 3)	20,909,227	20,211,648
Common Fund securities	2,013,203	2,311,515
	24,848,202	22,853,954
Special Reserve Fund (Note 5)		
Cash and securities	1,521,578	1,429,592
	$26,369,780	$24,283,546

LIABILITIES

Estates and Trusts		
Estates and trusts balances	$24,848,202	$22,853,954
Special Reserve Fund (Note 5)		
Restricted funds	1,459,315	1,363,236
Funds transferable to Province of Nova Scotia	62,263	66,356
	1,521,578	1,429,592
	$26,369,780	$24,283,546

The accompanying notes are an integral part of these statements

Approved:



Public Trustee
M. Estelle Theriault, Q.C.

PROVINCE OF NOVA SCOTIA
PUBLIC TRUSTEE TRUST FUNDS
STATEMENT OF CONTINUITY OF ASSETS
FOR THE YEAR ENDED MARCH 31, 2004

		Estates and Trusts	Special Reserve Fund	Fees Earned	2004 Total	2003 Total
Balance, beginning of year		$22,853,954	$ 1,429,592	$ -	$24,283,546	$23,301,924
Add:	Assets acquired during the year	13,761,537	-	-	13,761,537	12,475,998
	Income earned	600,007	-	-	600,007	627,943
	Fees earned	-	-	547,675	547,675	488,799
	Interest earned on Special Reserve Fund investments	-	62,263	-	62,263	66,356
	Excess interest transferred from Common Fund	-	96,079	-	96,079	64,228
		14,361,544	158,342	547,675	15,067,561	13,723,324
Less:	Distributions of estates and trusts	12,159,993	-	-	12,159,993	12,157,439
	Transfers to the Province					
	Fees	-	-	547,675	547,675	488,799
	Undistributable estates and trusts (per Section 28)	207,303	-	-	207,303	36,094
	Investment income earned on Special Reserve Fund	-	66,356	-	66,356	59,370
		12,367,296	66,356	547,675	12,981,327	12,741,702
Balance, end of year		$24,848,202	$ 1,521,578	$ -	$26,369,780	$24,283,546

The accompanying notes are an integral part of these statements

PROVINCE OF NOVA SCOTIA
PUBLIC TRUSTEE TRUST FUNDS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004

1. Authority

The Office of the Public Trustee was established pursuant to the Public Trustee Act. The Public Trustee is empowered to perform the duties of a guardian, custodian, trustee, and executor or administrator of an estate. All investments by the Public Trustee are to be made in accordance with the Trustee Act.

2. Accounting Policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles, modified by the following policies.

a) The Office of the Public Trustee uses a cash basis of accounting. These financial statements do not include accrued interest and other receivables, as well as accrued fees and other payables.

b) The market value of stocks and bonds at year end is not disclosed in the financial statements.

3. Securities, Real Estate and Other Assets

Securities consist of deposit certificates, bonds, debentures and stocks. Securities are valued in a manner which approximates market value at March 31, 2004.

The Public Trustee is responsible for administering certain other assets such as real estate, personal effects and chattels. Real estate is valued at estimated market value based on annual assessments for municipal tax purposes. Personal effects and chattels are valued at estimated market value as at the date control is assumed. If market value is not readily ascertainable, they are each recorded at a nominal value of $1.

4. Common Fund Securities

Section 30 of the Public Trustee Act permits the Public Trustee to invest monies, not subject to any express trust or direction for investment thereof, in a Common Fund. Investments of the Common Fund are valued in a manner which approximates market value at March 31, 2004.

PROVINCE OF NOVA SCOTIA
PUBLIC TRUSTEE TRUST FUNDS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004

5. Special Reserve Fund

Section 32 of the Public Trustee Act provides for the establishment of a Special Reserve Fund. The purposes of the Fund are to provide for any deficiencies between income earned on investments of the Common Fund and interest required to be paid to estates comprising the Common Fund; and also to provide for any deficiency between the aggregate amount of sums invested and the realized value of investments of the Common Fund.

The Fund consists of investment income earned on Common Fund securities in excess of interest paid to Common Fund estates. Income earned on securities held in the Special Reserve Fund also forms part of the Fund.

Income earned on securities held in the Special Reserve Fund is eligible for transfer to the Province. The remainder of the Fund is restricted to the purposes described above.

6. Operating Costs

Operating costs of the Office of the Public Trustee are absorbed by various government departments and are not reflected in the statement of continuity of assets. These costs are offset by fees charged for administering estates and by investment income.

	2004	2003
Department of Justice		
- Salaries and benefits	$ 734,390	$ 641,193
- Other operating costs	55,409	42,834
- Rent	49,449	45,163
	839,248	729,190
Less transfers to Province		
- Fees	547,675	488,799
- Special Reserve Fund income	66,356	59,370
	614,031	548,169
Net cost to the Province	$ 225,217	$ 181,021

PUBLIC TRUSTEE STATISTICS

SCHEDULE "A"

CASES ACTIVE AS OF MARCH 31, 2004

ESTATES AND TRUSTS

Estate of Deceased	Adult's Estate (Living)	Infant's Estate (Living)	Undistributable Estate or Trust	Missing Person's Estate	*Patients' Abandoned Property Act*	Specific Trust	TOTAL
106	181	176	2	11	2	15	493

REPRESENTATIVE LITIGATION

Presumption of Death Act	Missing/ Unascertained Person	*Survival of Actions Act*	Guardian *ad litem* of Incompetent Adult	Guardian *ad litem* of Infant	
5	Nil	34	1	3	43

GRAND TOTAL: 536

REQUESTS, COMPLAINTS, INQUIRIES, LITIGATION, REFERRALS

Individual General Inquiries April 1, 2003 - March 31, 2004 **TOTAL: 246**

PUBLIC TRUSTEE STATISTICS

SCHEDULE "B"

VOLUME AND PROGRESS OF CASELOAD FROM YEAR TO YEAR - ESTATES AND TRUSTS ONLY

FISCAL YEAR	VOLUME AT START	NEW CASES ADDED	CASES CLOSED	VOLUME AT YEAR END
April 1/03 - March 31/04	494	156	157	493
April 1/02 - March 31/03	463	167	136	494
April 1/01 - March 31/02	421	156	114	463
April 1/00 - March 31/01	415	144	138	421
April 1/99 - March 31/00	440	110	135	415

PUBLIC TRUSTEE STATISTICS

SCHEDULE "C"

BREAKDOWN OF CASES CLOSED - ESTATES AND TRUSTS

FISCAL YEAR ENDING:	ESTATE OF DECEASED	ADULT'S ESTATE (LIVING)	INFANT'S ESTATE (LIVING)	UNDISTRIBUTABLE ESTATE OR TRUST	MISSING PERSON'S ESTATE	*PATIENTS' ABANDONED PROPERTY ACT*	SPECIFIC TRUST	TOTAL
March 31/04	72	47	30	5	Nil	1	2	157
March 31/03	62	39	28	3	2	1	1	136
March 31/02	53	36	21	2	Nil	1	1	114
March 31/01	52	51	22	5	5	1	2	138
March 31/00	62	38	24	3	0	2	6	135

PUBLIC TRUSTEE STATISTICS

SCHEDULE "D"

BREAKDOWN OF NEW CASES ADDED - ESTATES AND TRUSTS

FISCAL YEAR ENDING:	ESTATE OF DECEASED	ADULT'S ESTATE (LIVING)	INFANT'S ESTATE (LIVING)	UNDISTRIBUTABLE ESTATE OR TRUST	MISSING PERSON'S ESTATE	*PATIENTS' ABANDONED PROPERTY ACT*	SPECIFIC TRUST	TOTAL
March 31/04	47	63	31	4	7	1	3	156
March 31/03	63	54	39	4	2	1	4	167
March 31/02	71	44	38	1	Nil	1	1	156
March 31/01	72	29	33	7	1	1	1	144
March 31/00	55	32	19	2	Nil	1	1	110

PUBLIC TRUSTEE STATISTICS

SCHEDULE "E"

FUNDS TRANSFERRED TO DEPARTMENT OF FINANCE

YEAR ENDING	PUBLIC TRUSTEE FEES	SPECIAL RESERVE FUND INVESTMENT INCOME	SECTION 28
	Revenue *1	**Revenue**	**Trust Funds *2**
March 31, 2004	$547,675.00	$66,356.00	$207,303.00
March 31, 2003	$488,798.00	$59,370.00	$36,094.00
March 31, 2002	$442,321.00	$69,092.00	$50,492.00
March 31, 2001	$462,175.00	$56,571.00	$320,789.00
March 31, 2000	$436,820.00	$58,036.00	$173,115.00

***1 Fees of counsel and solicitor, proctor's fees, administrator's commission collected from estates.**

***2 May be subject of claims, *Public Trustee Act*, s. 35.**

PUBLIC TRUSTEE STATISTICS

SCHEDULE "E1"

YEAR ENDING	COMMON FUND INVESTMENT INCOME TRANSFERRED TO SPECIAL RESERVE FUND	SPECIAL RESERVE FUND ACCUMULATED NON-TRANSFERABLE EQUITY
March 31, 2004	$96,079.00	$1,459,316.00
March 31, 2003	$64,228.00	$1,363,236.00
March 31, 2002	$75,837.00	$1,299,008.00
March 31, 2001	$87,129.00	$1,216,949.00
March 31, 2000	$79,504.00	$1,136,042.00

PUBLIC TRUSTEE STATISTICS

SCHEDULE "F"

CONSENT TO MEDICAL/SURGICAL TREATMENT

YEAR ENDING	NUMBER OF CONSENTS
March 31, 2004	20
March 31, 2003	16
March 31, 2002	16
March 31, 2001	22
March 31, 2000	23

SCHEDULE "G"

RENUNCIATIONS

YEAR ENDING	NUMBER OF RENUNCIATIONS
March 31, 2004	52
March 31, 2003	43
March 31, 2002	20
March 31, 2001	25
March 31, 2000	22

PUBLIC TRUSTEE STATISTICS

SCHEDULE "H"

REPRESENTATIVE LITIGATION CASES OPENED

FISCAL YEAR ENDING:	*PRESUMPTION OF DEATH ACT*	MISSING/ UNASCERTAINED PERSON	*SURVIVAL OF ACTIONS ACT*	GUARDIAN *ad litem* OF INCOMPETENT ADULT	GUARDIAN *ad litem* OF INFANT	TOTAL
March 31, 2004	3	Nil	4	Nil	Nil	7
March 31, 2003	1	Nil	2	Nil	2	5
March 31, 2002	2	Nil	4	1	1	8
March 31, 2001	Nil	Nil	2	Nil	1	3
March 31, 2000	Nil	Nil	2	1	1	4

PUBLIC TRUSTEE STATISTICS

SCHEDULE "H1"

REPRESENTATIVE LITIGATION CASES CLOSED

FISCAL YEAR ENDING:	*PRESUMPTION OF DEATH ACT*	MISSING/ UNASCERTAINED PERSON	*SURVIVAL OF ACTIONS ACT*	GUARDIAN *ad litem* OF INCOMPETENT ADULT	GUARDIAN *ad litem* OF INFANT	TOTAL
March 31, 2004	2	1	1	Nil	1	5
March 31, 2003	Nil	Nil	2	Nil	Nil	2
March 31, 2002	Nil	Nil	Nil	1	1	2
March 31, 2001	2	Nil	11	Nil	3	16
March 31, 2000	Nil	1	1	Nil	Nil	2